



3013 (02-02-05)

ANNUAL REPORT

OF

Name: BROWN DEER WATER PUBLIC UTILITY

Principal Office: 4800 W. GREEN BROOK DRIVE
BROWN DEER, WI 53223-2406

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
<hr/>	
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BROWN DEER WATER PUBLIC UTILITY**Utility Address:** 4800 W. GREEN BROOK DRIVE
BROWN DEER, WI 53223-2406**When was utility organized?** 11/18/1957**Report any change in name:****Effective Date:****Utility Web Site:** www.browndeerwi.org

Utility employee in charge of correspondence concerning this report:

Name: KATHRYN KASZA**Title:** VILLAGE TREASURER/COMPTROLLER**Office Address:**4800 W. GREEN BROOK DRIVE
BROWN DEER, WI 53223**Telephone:** (414) 371 - 3040**Fax Number:** (414) 371 - 3045**E-mail Address:** kkasza@browndeerwi.org

Utility employee in charge of correspondence concerning this report:

Name: KATHRYN KASZA**Title:** TREASURER/COMPTROLLER**Office Address:** VILLAGE OF BROWN DEER4800 W GREEN BROOK DRIVE
BROWN DEER, WI 53223-2406**Telephone:** (414) 371 - 3040**Fax Number:** (414) 371 - 3045**E-mail Address:** kkasza@browndeerwi.org

President, chairman, or head of utility commission/board or committee:

Name: WALTER BAHER**Title:** PRESIDENT**Office Address:**4800 W GREEN BROOK DRIVE
BROWN DEER, WI 53223-2406**Telephone:** (414) 371 - 3080**Fax Number:** (414) 371 - 3045**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DONALD VILIONE**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
115 SOUTH 84TH STREET, SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:****Date of most recent audit report:** 5/4/2005**Period covered by most recent audit:** 1/1/2004 - 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MICHAEL RAU**Title:** ACTING SUPERINTENDENT**Office Address:**4800 W. GREEN BROOK DRIVE
BROWN DEER, WI 53223-2406**Telephone:** (414) 371 - 3080**Fax Number:** (414) 371 - 3045**E-mail Address:** mrau@browndeerwi.org**Name:** RUSSELL VAN GOMPEL**Title:** VILLAGE MANAGER/CLERK**Office Address:** 44800 W. GREEN BROOK DRIVE
BROWN DEER, WI 53223**Telephone:** (414) 371 - 3050**Fax Number:** (414) 371 - 2999**E-mail Address:** rvg@browndeerwi.org

Name of utility commission/committee: BROWN DEER WATER COMMISSION

Names of members of utility commission/committee:

MR. WALTER BAEHR, PRESIDENT

MR. DONALD ESCHE

MR. KEN HARMON

MR. TIMOTHY SCHILZ, SECRETARY

MR. GERALD SCHWERM

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: WE ENERGIES ESSENTIAL SERVICES

P.O. BOX 2046

MILWAUKEE, WI 53201

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates: 2/1/2004 12/31/2012

Provide a brief description of the nature of Contract Operations being provided:

Provide daily operations management for water utility. Contract has a termination clause instead of an end date.
The end date entered above is only to create the record.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,464,619	1,416,194	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	976,010	995,282	2
Depreciation Expense (403)	111,413	105,064	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	177,712	178,736	5
Total Operating Expenses	1,265,135	1,279,082	
Net Operating Income	199,484	137,112	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	199,484	137,112	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	12,370	6,769	10
Miscellaneous Nonoperating Income (421)	14,340	19,303	11
Total Other Income	26,710	26,072	
Total Income	226,194	163,184	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(53,713)	(53,713)	12
Other Income Deductions (426)	88,838	88,515	13
Total Miscellaneous Income Deductions	35,125	34,802	
Income Before Interest Charges	191,069	128,382	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	353	353	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	12,936	14,229	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	13,289	14,582	
Net Income	177,780	113,800	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,814,353	5,700,553	20
Balance Transferred from Income (433)	177,780	113,800	21
Miscellaneous Credits to Surplus (434)	0	4,434,546	22
Miscellaneous Debits to Surplus--Debit (435)	0	4,434,546	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,992,133	5,814,353	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,464,619		1,464,619	1
Total (Acct. 400):	1,464,619	0	1,464,619	
Operation and Maintenance Expense (401-402):				
Derived	976,010		976,010	2
Total (Acct. 401-402):	976,010	0	976,010	
Depreciation Expense (403):				
Derived	111,413		111,413	3
Total (Acct. 403):	111,413	0	111,413	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	177,712		177,712	5
Total (Acct. 408):	177,712	0	177,712	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	199,484	0	199,484	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST EARNED ON CASH DEPOSITS	12,370	0	12,370 11
Total (Acct. 419):	12,370	0	12,370
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		14,340	14,340 12
Total (Acct. 421):	0	14,340	14,340
TOTAL OTHER INCOME:	12,370	14,340	26,710
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(53,713)		(53,713) 13
Total (Acct. 425):	(53,713)	0	(53,713)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		88,838	88,838 14
Total (Acct. 426):	0	88,838	88,838
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(53,713)	88,838	35,125
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 15
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
1999 BOND	353		353 16
Total (Acct. 428):	353	0	353
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 17
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	12,936		12,936 18
Total (Acct. 430):	12,936	0	12,936
Other Interest Expense (431):			
Derived	0		0 19
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 20
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	13,289	0	13,289
NET INCOME:	252,278	(74,498)	177,780
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,502,657	4,311,696	5,814,353 21
Total (Acct. 216):	1,502,657	4,311,696	5,814,353
Balance Transferred from Income (433):			
Derived	252,278	(74,498)	177,780 22
Total (Acct. 433):	252,278	(74,498)	177,780
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 23
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 24
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 25
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 26
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,754,935	4,237,198	5,992,133

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,464,619	0	0	0	1,464,619	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,464,619	0	0	0	1,464,619	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	114,368		114,368	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	14,048		14,048	5
Merchandising and jobbing			0	6
Other nonutility expenses	3,903		3,903	7
Water utility plant accounts	12,664		12,664	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	144,983	0	144,983	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.8	1
Electric	0	2
Gas	0	3
Sewer	0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	9,642,440	9,262,008	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,147,088	2,979,165	2
Net Utility Plant	6,495,352	6,282,843	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	6,495,352	6,282,843	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,246	5,246	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,246	5,246	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	34,108	247,676	9
Total Other Property and Investments	34,108	247,676	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	258,994	157,308	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	341,089	304,641	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	111,427	64,609	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	88,107	80,120	18
Materials and Supplies (151-163)	24,094	22,144	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	823,711	628,822	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,915	3,269	24
Other Deferred Debits (182-186)	211,609	282,145	25
Total Deferred Debits	214,524	285,414	
Total Assets and Other Debits	7,567,695	7,444,755	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	149,117	149,117	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	5,992,133	5,814,353	28
Total Proprietary Capital	6,141,250	5,963,470	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	299,400	325,800	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	299,400	325,800	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	94,504	66,107	33
Payables to Municipality (233)	1,051	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	3,271	3,534	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	1,388	750	41
Total Current and Accrued Liabilities	100,214	70,391	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	1,008,105	1,066,777	44
Total Deferred Credits	1,008,105	1,066,777	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	18,726	18,317	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	18,726	18,317	
Total Liabilities and Other Credits	7,567,695	7,444,755	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	9,262,008	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,107,112	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,531,067	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	0	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	4,261	0	0	0	9
Total Utility Plant	9,642,440	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,852,701	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,294,387	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	13
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	15
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	16
Total Accumulated Provision	3,147,088	0	0	0	
Net Utility Plant	6,495,352	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,753,263				1,753,263	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	111,413				111,413	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	32,326				32,326	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	11,265				11,265	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	155,004	0	0	0	155,004	16
Debits during year						17
Book cost of plant retired	55,566				55,566	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	55,566	0	0	0	55,566	25
Balance end of year (111.1)	1,852,701	0	0	0	1,852,701	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,225,902				1,225,902	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	88,838				88,838	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	88,838	0	0	0	88,838	16
Debits during year						17
Book cost of plant retired	20,353				20,353	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	20,353	0	0	0	20,353	25
Balance end of year (111.1)	1,294,387	0	0	0	1,294,387	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
OLD PUMP HOUSES	5,246			5,246	2
Total Nonutility Property (121)	5,246	0	0	5,246	
Less accum. prov. depr. & amort. (122)	5,246			5,246	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	24,094	22,144	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>24,094</u>	<u>22,144</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 G.O. NOTES	353	428	2,915	1
Total			<u><u>2,915</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	149,117	1
Changes during year (explain):		
NONE		2
Balance end of year	149,117	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. NOTES	04/01/1999	04/01/2014	4.20%	299,400	1
Total for Account 223				299,400	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	177,712	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	177,712	
Taxes paid during year:		
County, state and local taxes	165,476	6
Social Security taxes	10,993	7
PSC Remainder Assessment	1,243	8
Other (explain):		
NONE		9
Total payments and other debits	177,712	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
99 G.O. NOTES	3,534	12,936	13,199	3,271	3
Subtotal	3,534	12,936	13,199	3,271	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	3,534	12,936	13,199	3,271	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
GO NOTES AND INTEREST RETIREMENT FUND	34,108	3
Total (Acct. 125):	34,108	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	111,427	9
Electric	0	10
Sewer (Regulated)	0	11
Other (specify):		
NONE	0	12
Total (Acct. 142):	111,427	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
NONE	0	15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DELINQUENT ACCOUNTS ON TAX ROLL	88,107	16
Total (Acct. 145):	88,107	
Prepayments (165):		
NONE	0	17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED STANDPIPE PAINTING	211,609	22
Total (Acct. 186):	211,609	
Payables to Municipality (233):		
ACCOUNTS PAYABLE TO STORM WATER/SEWER	1,051	23
Total (Acct. 233):	1,051	
Other Deferred Credits (253):		
Regulatory Liability	966,827	24
DEFERRED RENT	41,123	25
DEFERRED INCOME	155	26
Total (Acct. 253):	1,008,105	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,916,020	0	0	0	3,916,020	1
Materials and Supplies	23,119	0	0	0	23,119	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	1,802,982	0	0	0	1,802,982	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	993,683	0	0	0	993,683	6
NONE	0	0	0	0	0	7
Average Net Rate Base	1,142,474	0	0	0	1,142,474	
Net Operating Income	199,484	0	0	0	199,484	8
Net Operating Income as a percent of						
Average Net Rate Base	17.46%	N/A	N/A	N/A	17.46%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,020,540	0	0	0	1,020,540	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	53,713	0	0	0	53,713	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	966,827	0	0	0	966,827	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Unamortized Standpipe painting authorized on 2/10/2003 by PSC.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145: done.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,367,952	1,322,721	1
Total Sales of Water	1,367,952	1,322,721	
Other Operating Revenues			
Forfeited Discounts (470)	16,338	13,350	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	66,694	65,992	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	13,635	14,131	6
Total Other Operating Revenues	96,667	93,473	
Total Operating Revenues	1,464,619	1,416,194	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	604,896	605,216	7
Pumping Expenses (620-633)	(1,260)	8,978	8
Water Treatment Expenses (640-652)	23,364	20,921	9
Transmission and Distribution Expenses (660-678)	228,224	219,148	10
Customer Accounts Expenses (901-905)	18,113	19,357	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	102,673	121,662	13
Total Operation and Maintenance Expenses	976,010	995,282	
Other Operating Expenses			
Depreciation Expense (403)	111,413	105,064	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	177,712	178,736	16
Total Other Operating Expenses	289,125	283,800	
Total Operating Expenses	1,265,135	1,279,082	
NET OPERATING INCOME	199,484	137,112	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,344	231,951	604,855	4
Commercial	285	192,896	348,157	5
Industrial	15	73,512	112,489	6
Total Metered Sales to General Customers (461)	3,644	498,359	1,065,501	
Private Fire Protection Service (462)	122		27,102	7
Public Fire Protection Service (463)	3,509		258,957	8
Other Sales to Public Authorities (464)	16	6,624	16,392	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	7,291	504,983	1,367,952	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	258,957	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	258,957	
Forfeited Discounts (470):		
Customer late payment charges	16,338	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	16,338	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF SPACE ON STANDPIPE	66,694	8
Total Rents from Water Property (472)	66,694	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,635	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	13,635	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	590,129	590,903	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	311	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	14,456	14,313	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	604,896	605,216	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	(2,708)	5,622	17
Pumping Labor and Expenses (624)	0	0	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	65	0	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	1,204	1,697	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	179	1,659	25
Total Pumping Expenses	(1,260)	8,978	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	6,813	6,726	26
Chemicals (641)	4,712	2,743	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	11,535	7,212	28
Miscellaneous Expenses (643)	304	4,240	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	0	0	33
Total Water Treatment Expenses	23,364	20,921	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	10,372	10,476	34
Storage Facilities Expenses (661)	1,320	112	35
Transmission and Distribution Lines Expenses (662)	31,484	29,266	36
Meter Expenses (663)	4,013	3,378	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	11,341	12,163	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	8,551	7,468	41
Maintenance of Structures and Improvements (671)	332	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	70,536	70,560	43
Maintenance of Transmission and Distribution Mains (673)	58,215	54,190	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	8,790	8,216	46
Maintenance of Meters (676)	1,184	478	47
Maintenance of Hydrants (677)	14,567	14,063	48
Maintenance of Miscellaneous Plant (678)	7,519	8,778	49
Total Transmission and Distribution Expenses	228,224	219,148	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	3,665	4,186	50
Meter Reading Labor (902)	5,987	5,802	51
Customer Records and Collection Expenses (903)	7,484	8,416	52
Uncollectible Accounts (904)	0	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	977	953	54
Total Customer Accounts Expenses	18,113	19,357	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	14,956	18,810	56
Office Supplies and Expenses (921)	11,935	9,798	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	14,163	19,697	59
Property Insurance (924)	8,074	7,828	60
Injuries and Damages (925)	4,668	5,494	61
Employee Pensions and Benefits (926)	38,519	43,430	62
Regulatory Commission Expenses (928)	0	1,930	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	3,788	8,153	65
Rents (931)	6,570	6,522	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	102,673	121,662	
Total Operation and Maintenance Expenses	976,010	995,282	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		174,897	173,224	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,421	9,422	2
Net property tax equivalent		165,476	163,802	
Social Security		10,993	13,314	3
PSC Remainder Assessment		1,243	1,620	4
Other (specify): NONE		0	0	5
Total tax expense		177,712	178,736	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205511				3
County tax rate	mills		4.659676				4
Local tax rate	mills		7.941221				5
School tax rate	mills		12.402417				6
Voc. school tax rate	mills		2.062231				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.555637				9
Total tax rate	mills		28.826693				10
Less: state credit	mills		1.604910				11
Net tax rate	mills		27.221783				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.941221				14
Combined School Tax Rate	mills		14.464648				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.405869				17
Total Tax Rate	mills		28.826693				18
Ratio of Local and School Tax to Total	dec.		0.777261				19
Total tax net of state credit	mills		27.221783				20
Net Local and School Tax Rate	mills		21.158435				21
Utility Plant, Jan. 1	\$	9,262,008	9,262,008				22
Materials & Supplies	\$	22,144	22,144				23
Subtotal	\$	9,284,152	9,284,152				24
Less: Plant Outside Limits	\$	34,865	34,865				25
Taxable Assets	\$	9,249,287	9,249,287				26
Assessment Ratio	dec.		0.893700				27
Assessed Value	\$	8,266,088	8,266,088				28
Net Local & School Rate	mills		21.158435				29
Tax Equiv. Computed for Current Year	\$	174,897	174,897				30
Tax Equivalent per 1994 PSC Report	\$	164,448					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	174,897					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	77		4
Structures and Improvements (311)	38,674		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	38,751	0	
PUMPING PLANT			
Land and Land Rights (320)	4,970		12
Structures and Improvements (321)	155,090		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	198,531		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	358,591	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	142,205	7,525	22
Water Treatment Equipment (332)	73,187	1,915	23
Total Water Treatment Plant	215,392	9,440	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			77	4
Structures and Improvements (311)			38,674	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	38,751	
PUMPING PLANT				
Land and Land Rights (320)			4,970	12
Structures and Improvements (321)			155,090	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			198,531	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	358,591	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			149,730	22
Water Treatment Equipment (332)			75,102	23
Total Water Treatment Plant	0	0	224,832	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,683		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	270,190		26
Transmission and Distribution Mains (343)	1,186,806	276,649	27
Fire Mains (344)	0		28
Services (345)	214,755	81,217	29
Meters (346)	737,069	55,077	30
Hydrants (348)	108,188	15,367	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,523,691	428,310	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	132,280		34
Office Furniture and Equipment (391)	16,379		35
Computer Equipment (391.1)	86,796		36
Transportation Equipment (392)	139,403		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	53,056		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	76,250		41
Communication Equipment (397)	4,756		42
SCADA Equipment (397.1)	79,583		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	588,503	0	
Total utility plant in service directly assignable	3,724,928	437,750	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,724,928	437,750	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,683	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			270,190	26
Transmission and Distribution Mains (343)	5,361		1,458,094	27
Fire Mains (344)			0	28
Services (345)			295,972	29
Meters (346)	50,205		741,941	30
Hydrants (348)			123,555	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	55,566	0	2,896,435	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			132,280	34
Office Furniture and Equipment (391)			16,379	35
Computer Equipment (391.1)			86,796	36
Transportation Equipment (392)			139,403	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			53,056	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			76,250	41
Communication Equipment (397)			4,756	42
SCADA Equipment (397.1)			79,583	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	588,503	
Total utility plant in service directly assignable	55,566	0	4,107,112	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	55,566	0	4,107,112	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	283		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	283	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			283	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	283	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,343,655		27
Fire Mains (344)	0		28
Services (345)	790,162	14,340	29
Meters (346)	7,020		30
Hydrants (348)	395,960		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,536,797	14,340	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	5,537,080	14,340	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,537,080	14,340	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	15,015		4,328,640 27
Fire Mains (344)			0 28
Services (345)	2,540		801,962 29
Meters (346)			7,020 30
Hydrants (348)	2,798		393,162 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	20,353	0	5,530,784
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	20,353	0	5,531,067
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	20,353	0	5,531,067

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	30,516	2.50%	967	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	30,516		967	
PUMPING PLANT				
Structures and Improvements (321)	120,268	2.50%	3,877	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	187,431	3.30%	6,551	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	307,699		10,428	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,275	3.20%	4,671	16
Water Treatment Equipment (332)	2,196	6.00%	4,448	17
Total Water Treatment Plant	4,471		9,119	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	170,506	1.90%	5,134	19
Transmission and Distribution Mains (343)	211,851	1.30%	17,193	20
Fire Mains (344)	0			21
Services (345)	83,593	2.09%	7,406	22
Meters (346)	570,565	7.75%	58,894	23
Hydrants (348)	32,461	2.20%	2,551	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					31,483	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	31,483	
321					124,145	8
322					0	9
323					0	10
324					0	11
325					193,982	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	318,127	
331					6,946	16
332					6,644	17
	0	0	0	0	13,590	
341					0	18
342					175,640	19
343	5,361				223,683	20
344					0	21
345					90,999	22
346	50,205		11,265		590,519	23
348					35,012	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,068,976		91,178	
GENERAL PLANT				
Structures and Improvements (390)	46,322	29.00%	3,836	26
Office Furniture and Equipment (391)	15,494	5.80%	885	27
Computer Equipment (391.1)	86,796	20.00%	0	28
Transportation Equipment (392)	50,416	13.30%	18,531	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	42,793	5.80%	3,077	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	15,441	7.50%	5,718	33
Communication Equipment (397)	4,756	10.00%	0	34
SCADA Equipment (397.1)	79,583	8.30%	0	35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0			37
Total General Plant	341,601		32,047	
Total accum. prov. directly assignable	1,753,263		143,739	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,753,263		143,739	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>55,566</u>	<u>0</u>	<u>11,265</u>	<u>0</u>	<u>1,115,853</u>	
390					50,158	26
391					16,379	27
391.1					86,796	28
392					68,947	29
393					0	30
394					45,870	31
395					0	32
396					21,159	33
397					4,756	34
397.1					79,583	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>373,648</u>	
	<u>55,566</u>	<u>0</u>	<u>11,265</u>	<u>0</u>	<u>1,852,701</u>	
					0	38
	<u>55,566</u>	<u>0</u>	<u>11,265</u>	<u>0</u>	<u>1,852,701</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	775,531	1.30%	56,370
Fire Mains (344)	0		21
Services (345)	322,924	2.90%	23,086
Meters (346)	1,053	10.00%	702
Hydrants (348)	126,394	2.20%	8,680
			24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	15,015				816,886 20
344					0 21
345	2,540				343,470 22
346					1,755 23
348	2,798				132,276 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	1,225,902		88,838
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	1,225,902		88,838
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,225,902		88,838

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>20,353</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,294,387</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>20,353</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,294,387</u>
					0 38
	<u>20,353</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,294,387</u>

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	42,055			42,055	1
February	36,323			36,323	2
March	39,390			39,390	3
April	38,069			38,069	4
May	42,412			42,412	5
June	56,624			56,624	6
July	47,782			47,782	7
August	59,877			59,877	8
September	50,984			50,984	9
October	40,960			40,960	10
November	37,976			37,976	11
December	36,136			36,136	12
Total annual pumpage	528,588	0	0	528,588	
Less: Water sold				504,983	13
Volume pumped but not sold				23,605	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				6,635	16
Volume related to equipment/system malfunction				5,312	17
Non-utility volume NOT included in water sales				188	18
Total volume not sold but accounted for				12,135	19
Volume pumped but unaccounted for				11,470	20
Percent of water lost				2%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,724	24
Date of maximum: 6/24/2005					25
Cause of maximum:					26
dry weather conditions					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,173	27
Date of minimum: 11/25/2005					28
Total KWH used for pumping for the year				72,891	29
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					30
Point of Delivery: 43RD & CALUMET RD. AND 60TH & BRADLEY RD.					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NONE	0.	0	0	0	No	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP # 62	PUMP # 63	PUMP #41	1
Location	60 & BRADLEY RD.	60 & BRADLEY RD.	43 & CALUMET RD.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1980	1980	1980	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,900	1,900	1,500	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	9
Year Installed	1980	1980	1980	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	25	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #42	PUMP #43	PUMP #61	14
Location	43 & CALUMET RD.	43 & CALUMET RD.	60 & BRADLEY RD.	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1980	1980	1980	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	1,500	1,900	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	22
Year Installed	1980	1980	1980	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	50	50	25	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	43 & CALUMET RD.	60TH & BRADLEY		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S			4
				5
Year constructed	1965			6
				7
Primary material (earthen, steel, concrete, other)	STEEL			8
				9
Elevation difference in feet (See Headnote 3.)	110			10
Total capacity in gallons (actual)	2,000,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)		BOOSTER STATION		15
				16
Filters, type (gravity, pressure, other, none)		NONE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000		19
				20
Is a corrosion control chemical used (yes, no)?		N		21
				22
Is water fluoridated (yes, no)?		N		23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	370	0	0	0	370	1
M	D	6.000	146,019	0	2,496	0	143,523	2
P	D	6.000	1,259	280	0	0	1,539	3
M	D	8.000	74,504	0	100	0	74,404	4
P	D	8.000	35,516	2,312	0	0	37,828	5
M	D	10.000	13,353	0	0	0	13,353	6
P	D	10.000	3,642	0	0	0	3,642	7
M	D	12.000	49,975	0	319	0	49,656	8
P	D	12.000	3,824	0	0	0	3,824	9
M	D	16.000	24,605	0	0	0	24,605	10
P	D	16.000	0	372			372	11
Total Within Municipality			353,067	2,964	2,915	0	353,116	
Total Utility			353,067	2,964	2,915	0	353,116	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,824	0	37	0	1,787		1
M	1.000	1,428	0	0	0	1,428		2
P	1.000		37			37		3
P	1.250	102	2	0	0	104		4
M	1.250	41	0	0	0	41		5
M	1.500	35	0	0	0	35		6
P	1.500	8	0	0	0	8		7
P	2.000	3	1	0	0	4		8
M	2.000	75	0	0	0	75		9
M	3.000	7	0	0	0	7		10
M	4.000	1	0	0	0	1		11
P	4.000	7	0	0	0	7		12
M	6.000	11	0	0	0	11		13
P	6.000	19	1	0	0	20		14
M	8.000	16	0	0	0	16		15
P	8.000	7	0	0	0	7		16
M	10.000	10	0	0	0	10		17
P	10.000	1	0	0	0	1		18
M	12.000	1	0	0	0	1		19
Total Utility		3,596	41	37	0	3,600	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,348	140	177	0	3,311	115	1
0.750	249	25	0	0	274	12	2
1.000	73	1	0	0	74	26	3
1.500	69	2	0	0	71	18	4
2.000	63	14	0	0	77	19	5
3.000	22	0	0	0	22	2	6
4.000	5	0	0	0	5	4	7
6.000	2	0	0	0	2	2	8
8.000	5	0	0	0	5	5	9
10.000	1	0	0	0	1	1	10
14.000	0	1			1		11
Total:	3,837	183	177	0	3,843	204	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,157	69	0	0	2	83	3,311	1
0.750	187	36	1	1	0	49	274	2
1.000	4	57	4	2	2	5	74	3
1.500	0	56	3	3	0	9	71	4
2.000	0	46	4	8	1	18	77	5
3.000	0	17	1	0	4	0	22	6
4.000	0	3	0	2	0	0	5	7
6.000	0	2	0	0	0	0	2	8
8.000	0	0	1	0	4	0	5	9
10.000	0	0	1	0	0	0	1	10
14.000					1		1	11
Total:	3,348	286	15	16	14	164	3,843	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	650	5	5	0	650	2
Total Fire Hydrants	650	5	5	0	650	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	780
Number of distribution system valves end of year:	880
Number of distribution valves operated during year:	570

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

General footnotes

No sales for resale.

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

A reimbursement from a tenant for power used created this one time change in amount.

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Tax Rate-NonLocal for Milwaukee Metropolitan Sewerage District.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions financed through Utility cash from profits.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Property owner financed 4 services reported as contributed capital in the amount of \$8310 and \$298 of Utility funds for labor to inspect. The Utility financed through cash from profits, a replacement of 37 services in the amount of \$81,217, which were originally reported as contributed capital.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

There are no utility-owned services not in used at end of year.

Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

Meters replaced every 15 years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes
